



TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 17, Vikari, Thiruvalluvar Aandu-2050

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 1, Commercial Taxes and Registration (B1), 2nd January 2020, Margazhi 17,
Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/12(b-1)/2020.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the *Tamil Nadu Government Gazette Extraordinary*, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

- A. in Schedule II - 6%, serial numbers 80AA and 171A and the entries relating thereto shall be omitted;
- B. in Schedule III - 9%, after serial number 163A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers".

2. This notification shall be deemed to have come into force on the 1st day of January, 2020.

[G.O. Ms. No. 2, Commercial Taxes and Registration (B1), 2nd January 2020,
Margazhi 17, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/12(b-2)/2020.

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be substituted;
(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
<p>"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."</p>

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

[G.O. Ms. No. 3, Commercial Taxes and Registration (B1), 2nd January 2020,
Margazhi 17, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/12(b-3)/2020.

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, published at pages 143 to 146 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 per cent to the service recipient	Any body corporate located in the taxable territory."

Ka. BALACHANDRAN,
Principal Secretary to Government.